

AMENDMENTS

IN THE SPECIFICATION:

Page 1, line 35, please amend the paragraph starting on this line as follows:

The circularly-polarized light separation plate can comprise a cholesteric liquid crystal layer. The cholesteric liquid crystal layer can be obtained as a liquid crystal polymer layer that is Grandjean-oriented on a transparent polymer substrate via an orientation film. The cholesteric liquid crystal layer can have a superimposed structure of plural cholesteric liquid crystal layers different from each other in the helical pitch of the Grandjean orientation. The thus obtained circularly-polarized light separation plate can reflect circularly polarized light in a wide wavelength range including a visible light range.

IN THE CLAIMS:

Please amend claims 2, 4-5 and 15 as follows:

2. (Amended) The polarizing element according to claim 1, wherein the reflective polarizing plate is a combination of a circularly-polarized light separation plate and a retardation plate.

4. (Amended) The polarizing element according to claim 3, wherein the cholesteric liquid crystal layer is a liquid crystal polymer layer that is Grandjean-oriented on a transparent polymer substrate via an orientation film.